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INLAND REVENUE BILL GOES THROUGH

Three Unofficial Members Vote Against Measure

Two Years Later: Not Murder

London, Apr. 30.
The St. Pancras coroner ruled today that although a man had stabbed another with intent to kill, he did not commit murder because it took more than two years for his victim to die.

A verdict of death by manslaughter was recorded on the death of James Keenan, who was stabbed in the eye in August, 1944, in Glasgow.
At the inquest it was ruled: "If less than one year and one day elapsed between the receipt of the injury and the man's death, proceedings for murder would have to be taken. If a longer period elapsed, it is presumed in law that death could not have been due to the criminal act in which the injury was caused."
The assailant served a six-month sentence for assault.—United Press.

Imports Plan For China

Nanking, May 1.
Large-scale imports from foreign countries are among the plans worked out by the Price Control Committee headed by Premier Chang Chun in an attempt to get a grip on China's economic crisis.

A spokesman for the committee said these imports would assure adequate supplies of rice in the Shanghai and Nanking areas and in getting them the government would be "tackling the price problem at the roots."
Premier Chang Chun told a press conference that the price situation was caused "more by psychological fears than anything else" and contended that such fears were unfounded.

He said that the Price Control Committee had drawn up plans to combat inflation but he did not disclose their nature.
The new director of information, Hollington K. Tong, said he hoped to be able to outline these plans at his press conference next Wednesday but told inquiring newsmen he was not in a position to give information on the nation's currency issue.

Meanwhile Shanghai's English language papers today

"Not Last Time Taxation Will Be Debated"

When the Inland Revenue Bill (the so-called Income Tax Bill) came up for its third reading before the Legislative Council yesterday afternoon, the Hon. Mr. T. N. Chau called for a division. Only three members voted against the Bill—the Hon. Mr. T. N. Chau, Dr. S. N. Chau and Mr. Leo d'Almada. The remaining Unofficial Members voted with the Official Members. The Bill was read a third time and now merely awaits the signature of His Excellency the Governor, Sir Mark Young, K.C.M.G.

Although the other four Unofficial Members voted with the Government, there was throughout most of their speeches a strong sentiment that income tax in Hong Kong should be postponed for a year. In his speech winding up the debate, H. E. the Governor said that "we are closing no door."

"I do not myself suppose, and I do not think that any member of this Council can suppose, that the Legislative Council of Hong Kong is today, for the last time debating, considering and deciding what method, as well as what rate of taxation, is best suited to the needs of the Colony—the introduction of other methods of taxation and even the modification of this method of taxation will fall to be discussed and decided for the Hong Kong of the future by its future legislature."

MR. D. F. LANDALE

After the Financial Secretary had moved the second reading of the Bill The Hon. Mr. D. F. Landale said: "When you referred the Draft Bill imposing a tax on earnings and profits which was published in the Gazette on March 7th to the Taxation Committee, expanded by the inclusion of all Unofficial members of this Council, the Bill was considered at one meeting only."

"At this meeting certain Unofficial members of the Council submitted their views in writing and as far as I am aware the substance of this written opinion has never been made public. As it sets out briefly my views I would like to repeat it:

"Hong Kong is a free port dependent for its existence on its transit trade and to survive it is necessary for it to be in a position to provide cheap services. While we agree in principle that direct taxation should be imposed it is, in our view, imperative that the standard rate should be low and that it should not exceed 10 per cent. We consider, however, that the Bill which has recently been published requires much more detailed examination than has so far been possible. Our own business interests make heavy demands on our time and we do not feel that we will be able to give the Bill the extensive study it requires in time for it to be introduced during the present financial year. It is our considered opinion, therefore, that the Bill should be referred to a Committee for further

boosted their sale price from CN\$1,000 to CN\$2,000 a copy or 16.66 cents United States currency.—Associated Press.

examination and that its enactment should be deferred so that it does not come into operation until April 1st 1948, which we understand is the date on which Income Tax will be brought into force in Singapore and Malaya."

The Objections

"These, Sir, are still my views and my objections to the present Bill fall broadly under two heads. The first, for the want of a better name, I will call 'Constitutional' and the second 'Administrative'."

"As to the first, my objection is to the speed with which this measure is being 'rail-roaded' through this Council. The present Bill is barely a week old and I must admit I have not been able to give it the close study I should have liked."

"We are told the Colony needs further revenue to meet, inter alia, an as yet undisclosed liability to the Imperial Government. I submit, Sir, that if this Council and the Colony knew precisely what that liability was, and accepted it, this method of raising revenue to meet it would have been more palatable than it seems to be. It was primarily for this reason that I advocated a delay until April 1st 1948 before bringing this measure into operation."

"As to my objections that fall under the second head, 'Administrative', these are more fundamental. I have, on previous occasions, expressed the view that I doubted whether direct taxation could be applied with the same degree of equity in a place like Hong Kong as it is in the United Kingdom. I still have these doubts, and they are based on two immutable factors. The first is the complexities of Chinese businesses and the multiplicity of names for the Chinese individual, and the second is the danger of malpractices that are inherent in a measure of this sort. I will not elaborate on these two factors, but they are interrelated."

The degree of importance that can be attached to these Administrative objections varies, of course with individual views. In my opinion they stand high but as yet not high enough for me to oppose the principle that direct taxation should be tried through the medium of this amended Bill. I regard it as an experiment. I do not consider the Bill as now re-drafted will have any prejudicial effects on the economic well-being of the Colony but the measure will stand or fall on Government's ability to administer it equitably, economically and incorruptibly. If they fail I, if I am still a member of this Council, will be in the forefront of the movement for its repeal."

MR. T. N. CHAU

The Hon. Mr. T. N. Chau said: As a representative of the Chinese community, I have been my intention to oppose the Bill at its second reading.

QUIS CUSTODIET?

Hamburg, Apr. 30.
A British Control Commission officer named John Stephenson was sentenced to twelve months' imprisonment today by the Central Criminal High Court at Leipzig for the theft of clothing, coal and cigarettes intended for displaced persons in an UNRRA camp. The goods have been recovered and handed to UNRRA.—Reuter.

Seldom has a Bill met with such strong reaction from all sections of the community, both Chinese and non-Chinese. It has been made more than obvious that the Chinese community as a whole is opposed to such a Bill. Your Excellency admitted in your speech last week that Government realises that there are many people in this Colony who are opposed to the measure now before us solely because they feel that it is not the best or most appropriate form of taxation for Hong Kong. The Government, you told us, is of the contrary opinion.

The Chinese community of Hong Kong is fully aware of the need to increase the revenue of the Colony and to make it, as far as possible, self-supporting. The Chinese community will give its full support to any practical measures towards that end. But to command, to ensure that support, it must be demonstrated that any such revenue-producing measures are, indeed, practical. All sections of the Chinese community are united in their belief that such an epithet cannot be applied to the Inland Revenue Bill.

Profits Tax Opposed

As it has been made obvious that Government is determined to force the Bill through, no matter what the arguments raised against it are, the Chinese community is now—very reluctantly—prepared to accept three of the four taxes contained in the Bill—namely, the tax on properties, the tax on salaries and the tax on interest. But the Chinese community is still strongly opposed to the fourth tax—the tax on business profits. I have said before, in addressing this Council on the subject of income tax, that the introduction of such a tax in a predominantly Chinese community is bound to be a failure. Apart from the difficulties of obtaining accurate figures on which to base such a tax, there is the great barrier thrown up by tradition.

Both the Chinese and the British, more than any other peoples in the world, are guided in their every-day lives by tradition. One cannot overcome that tradition, and alter the complete psychological concept of a people, by the mere passing of a Bill. I submit that any attempt to pierce the traditional privacy of the inner counter is bound to fail—and a tax on profits will mean such an infringement. It will fail, not because of any deliberate attempt at tax evasion, but simply because it will be an attempt to break down a tradition in Chinese business procedure which has been a fundamental element for centuries."

Business License

The Chinese community, therefore, wishes to stress its opposition to such a tax. As an alternative, they put forward the suggestion that a business license tax be levied on the Chinese community.

London Manhunt Appeal

London, Apr. 30.
Scotland Yard is combing London's underworld today for three gangsters who raided a jeweller's shop in the West End yesterday afternoon and killed a man trying to prevent their escape.

The police took the unusual course today of appealing to the underworld in London to come forward and tell what they know about these gunmen. There has been an increasing number of hold-ups in London recently and it is believed that several well-armed gangs are operating in the heart of London.

One suggestion current here today is that the latest outrage was committed by men who belong to a "guns-for-hire" gang of about 20 desperate individuals who are always ready to be hired by a leader for an armed raid. It is believed that army deserters form the bulk of these gangs.

Detectives, meanwhile, were today visiting night clubs and lodging houses and loiterers in the street were questioned.—Reuter.

Missing



The above photograph is that of Lami Scott Glendinning, aged 35, a native of Australia, who has been missing from his hotel in Hong Kong since March 18, 1947. Any person having knowledge of his whereabouts is requested to inform the police at any police station.

Detectives, meanwhile, were today visiting night clubs and lodging houses and loiterers in the street were questioned.—Reuter.

World Celebrates May Day

London, May 1.
Generalissimo Josef Stalin today was greeted with deafening cheers from hundreds of thousands jamming Moscow's Red Square when he appeared to review the great May Day parade featuring displays of troops, tanks and artillery.

Stalin arrived shortly after 7 a.m., Moscow radio said, and strode to the gaily coloured mausoleum followed by a number of his advisors. He turned to the cheering crowd and gave a military salute. Marshal Semyon Budenny rode into the Square on a horse and mounted the mausoleum. He delivered a short speech in which he said: "The armed forces of the Soviet Union stand guard over our frontiers and over the State interests of our country. The armed forces of our country celebrate the May Day holiday in conditions of persistent struggle for raising the quality of their fighting and political preparedness for successful fulfillment of the tasks set by Comrade Stalin to the Army, the Air Force and the Fleet."

He said it was necessary for the Soviet armies and fleets to achieve new successes in perfecting their military and political knowledge.—United Press.

In Britain

London, May 1.
Britain's National Council of Labour issued a manifesto calling on workers everywhere to fight forces of reaction aiming at imperialistic domination and capitalist exploitation of the working people. London postponed the May Day celebration to Sunday, when Premier Clement Attlee will speak.

Greece banned demonstrations. The Leftists are planning work stoppages in Athens. The day will be a legal holiday for the first time in Belgium and Norway.

The British advised Germans in their zone to be discreet.—Associated Press.

Shanghai Parade

Shanghai, May 1.
Demands for fair living wages were among the slogans shouted by thousands of labourers as they drove through rain-drenched streets here today in gaily decorated trucks in celebration of International Labour Day.

The parade followed a mass meeting at the Race Course where it is estimated that 50,000 workers, representing 200 labour organizations, stood for over an hour under a steady downpour to hear the speech of the Mayor.

CHANG CHUN ON THE CRISIS

Nanking, May 1.
Premier Chang Chun announced today that the Chinese Government is now studying and drawing up reconstruction projects for submission to the United States Government for approval of the \$500,000,000 loan, the deadline for which is expiring on June 30.

Making the first report to the Legislative Yuan since his inauguration as President of the Executive Yuan, Gen. Chang Chun said there was no escape from economic troubles as long as political problems were unsolved.

He voiced the hope that the present military measures the government is "compelled to adopt" against the Communists will come to an early end to allow political settlement of internal political issues and to facilitate enforcement of the constitution due for Sec. 25, 1947.

Premier Chang promised stricter implementation of the emergency economic measures promulgated last February, explaining the emergency regulations were "not the fundamental cure" of China's economic ills, but conceded these regulations curbed the economic crisis last February.

Declaring that the responsibility and obstacles facing the Executive Yuan were of a vast magnitude, Premier Chang asked the legislators for support and cooperation to tackle pressing national problems.

The new Premier stressed that government expenditures must be cut down to balance the budget and production increased to strengthen the national economy. He said the resolutions passed by the recent plenary session of the Kuomintang's Central Executive Committee were the best approach to the economic chaos.

Gen. Chang assured the Executive Yuan he will adhere strictly to the multi-party administration programme and to carry out the decisions of the newly reorganised State Council.

One legislator suggested the proposed United States loan be used as a reserve for a new currency, but Premier Chang said that question of a new currency was highly complicated and must be closely studied. He agreed, however, that the present inflated currency must be "readjusted."—United Press.

No Loan?

Nanking, Apr. 30.
Premier Chang Chun, today

Shanghai, May 1.
The price of black market rice today soared to CN\$260,000 per picul (60 kilograms)—double the early April price—as the hard-hit working class observed May Day.

Even at the black-market price rice was hard to get as rice shops sell only clandestinely to old customers.

The City Government daily is dumping large quantities of rice of inferior quality but this failed to push down the price.

Mayor K. C. Wu this morning called rice dealers into a conference and, reportedly threatened to confiscate all rice stocks in Shanghai to begin rationing.—United Press.

Paris, Apr. 30.
The Italian financial and commercial delegation left Paris today for London on its way to Washington.—Reuter.

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Hamlet Without A Prince

India Appeals For Jewish Participation In UNO Discussions On Palestine

ARABS GIVE UP FIGHT FOR VOTE

Flushing Meadows, N.Y., Apr. 30. India today appealed for Jewish participation in the United Nations Special General Assembly's consideration of the Palestine problem. Immediately the General Assembly's Steering Committee resumed discussion of the agenda today, the Indian delegate, Asaf Ali, said:

"Today and yesterday we have been playing Hamlet without a Prince of Denmark. Where are the people whose actual rights we have to consider? Where are the representatives of the Jewish people who are so interested in this problem? We find neither of them here. We have received certain communications from the latter, but unfortunately they seem to conflict with one another."

Mr. Ali said that he wished to correct the assumption by the press that as a result of his remarks yesterday he "taunted" the British delegate, Sir Alexander Cadogan. "I never approach these serious questions, those great matters, in a spirit of sarcasm or taunt."

He said that Britain "very courageously" took over the mandate in 1923. "The question we have gathered here to consider is of the utmost importance," he continued. "It is not merely a question of Palestine, it is not merely a question of followers of Israel. It is a question fundamentally of human rights and international security and peace."

Mr. Ali congratulated the Arab states on the ability with which they had put their case. "Jews in India had never suffered, he said."

"My country has looked upon them as a people who should be respected. There are a large number of people living in Afghanistan, in the Northwest Frontier Province, and in Kashmir, all of whom claim descent from Israel. They constitute a very large body of people, something I should think between 20 and 30 million people."

He reiterated the appeal for Jewish representation and added: "I am not too impatient in wishing to discuss the merits of their case at this stage and to allow the committee to proceed with its work."

(The spokesman of the Indian delegation told Reuters that Mr. Ali's appeal to Arabs not to be impatient was not intended as a request to them to drop their present demand for discussion of Palestine independence and termination of the British mandate. He merely wished to stress that it was undesirable to discuss the merits now, especially when the Jewish people were unrepresented.)

Sweden's delegate, Mr. Herman Eriksson, said: "There is need for a thorough analysis before passing judgment on the problem. There have been many investigations of Palestine, but never an impartial international commission. We cannot hope to have discussion at present with any useful results. For these reasons, I cannot support the inclusion of the Arabs' item on the agenda."

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CONTROL OF "IMMIGRANTS"

Paris, Apr. 30. The French Government has informed the British authorities that it will reinforce control measures to prevent Jewish immigrants from travelling from France to Palestine with false exit visas, the spokesman of the French Foreign Office said today. — Reuters.

Dr. Neftali Pancer (Ecuador) also opposed the Arab demand for full discussion on the declaration of independence, but supported the Jewish plan for representation in the General Assembly's consideration.

The Czechoslovak delegate, Dr. Jan Papanek, said that he favoured a full discussion on the future of Palestine, but could not support the Arab proposal in its present form. He favoured Jewish participation in the discussion.

(Informed observers believe that in the present lineup of voting, the Arab proposal is likely to receive the maximum of four in favour, six against and four abstentions, though last-minute surprises are possible.)

British Reply

The British delegate, Sir Alexander Cadogan, opposing the Arab demand, pointed out that the British proposal for the appointment of a committee was already endorsed by the Steering Committee. He added:

"I doubt whether it is possible for the same committee to endorse the Arab proposal. These items are really alternatives and the committee must choose one or the other. It cannot logically adopt both. Our proposal excludes no solution whatever. It is a much broader proposal than Egypt's and provides for a more workmanlike procedure."

If a commission of inquiry found independence desirable for the wellbeing of Palestine, it was free to make the findings in that sense. Sir Alexander refuted the remarks about trying to dictate to the General Assembly and added: "No one can dictate to the General Assembly."

He said that he would like to assure the Indian delegate that he had never had the impression that the Indian delegate was employing any taunts in his speech yesterday; on the contrary, the Indian Ambassador had spoken with "his customary courtesy."

China Says No

When the Steering Committee resumed, China's delegate, Dr. Quo Tai-chi, said that he could not vote for the Arab proposal, as it was necessary to have more facts before making a decision.

Mr. Khoury, of Syria, thanked the Indian delegate for his analysis of the present position and said that he was "happy to know that Mr. Ali's words carried the backing of 400 million people."

He then emphasised that Arabs were not trying to force the General Assembly to take a decision on the future of Palestine, as it was not within the Assembly's jurisdiction.

"The General Assembly is entitled to make recommendations and nothing more. Our request is that the recommendation to Britain will be directed towards termination of the mandate and recognition of Palestine's independence."

He concluded that Arabs had

American Hit In Drury Lane

London, Apr. 30. The historic Theatre Royal, Drury Lane, where Nell Gwynne once sold oranges, reported a heavy advance sale today for the musical comedy "Oklahoma," first big Broadway hit to send over a complete American cast since the war.

The Theatre Guild show premiere tonight is one of the high spots of the London theatrical season, but Britons will not be hearing the show exactly as it was, and is being heard in New York and elsewhere in the United States. Road showings in Manchester turned up the fact that British audiences had trouble catching Mid-Western accents when spoken at normal speed.

So the cast was instructed to slow down the dialogue slightly and tests showed that the lines were then easily understood. "Romany Love," known in the States as "Gypsy Love," is playing at His Majesty's Theatre now, and with "Annie Get Your Gun" due next month, British critics are hailing the "post-war American invasion." — United Press.

Danger Of "Patience"

The Syrian delegate said: "We are asked to have patience. But, meanwhile, Zionists are forcing immigration until they get a majority. The position of the United States is well known. They also are exerting pressure on Great Britain to allow more immigrants so as to create Jewish domination in Palestine."

He added: "If immigration is stopped, we have no objection to being patient. But at present patience is harmful to the Arab cause."

Mr. Khoury declared that the question of displaced persons was separate and it was the responsibility of other nations to find homes for them.

The Iraq delegate, Dr. Fadli Jamali, began a bitter attack against Zionism which, he said, was "poisoning the atmosphere in Palestine" when the Chairman called him to order. The Steering Committee then adjourned. — Reuters.

Arab Vote

New York, May 1. The Arab countries formally gave up their fight for a vote in the United Nations Assembly's steering committee on the demand for a special Palestine session to consider the independence of the Holy Land now.

Answering the appeals from Britain and India for calmness and peace, Mahmoud Hassan Pasha of Egypt told the committee that his country would not press for the vote now on the Arab proposal.

The Arabs had argued for eight hours that a special Assembly should discuss their demand for the cancellation of the British mandate on Palestine and the freedom for the Holy Land.

Not Being Pressed "In view of the appeals that have been made and the sympathy shown for the Arab cause," Hassan Pasha said "I will not press for a vote at the present moment on the Arab proposal."

He said that he would seek further instructions from his government.

The Egyptian made this dramatic announcement after the Arabs had turned down the informal attempt by Assembly President Arafat to break the Palestine deadlock. — Associated Press.

Sweden Is Still "Uncertain"

New York, Apr. 30. Henry Wallace, reporting on his recent visit to the Scandinavian countries, claimed today that Sweden was the most troubled of the Scandinavian countries he had visited. Writing in the liberal magazine "New Republic," of which he is the editor, Mr. Wallace said that it was still "uncertain" how the Swedes would act politically in a divided world.

"Sweden wish to maintain friendly relations with the Russians and are simultaneously developing a sense of responsibility to the Charter of the United Nations."

Mr. Wallace said that the lack of political tension in Norway was due to the "aggressive programme of the Norwegian Labour Government, while partisan politics of the left and right have led to relative uneasiness and fear in Sweden and Denmark."

There is less tension in Norway, with the conservative press less hostile than in Sweden, because it is less fearful. Mr. Wallace spoke of Norway's effort to promote the success of the United Nations "through equal partnership of the great powers and independence of smaller nations."

He noted the emergence of the "old spirit of partisan politics" in Denmark. Mr. Wallace added: "The absence of a progressive programme has meant, as in Sweden, that the Social Democrats have been squeezed between the growing forces of the right and left."

One Basis Broadening to the Americans tonight on his recent tour of Europe, he said that he "found" the one basis on which progressive Europe can cooperate with America is a strong United Nations.

"Only through the United Nations will Europe be identified with America," Mr. Wallace declared.

"There is in Europe a deep belief that if we work together

Communal Fine On Jews Advocated

London, Apr. 30. The Colonial Office today sidestepped a suggestion that it levy a communal fine upon the Jewish community in Palestine to repay damages of £400,000 caused by the oil installation fire touched off by terrorists at Haifa.

Sir Waldron Smithers, Conservative, asked Mr. Arthur Creech Jones, Secretary of State for Colonies, in the House of Commons today whether the Government was prepared to impose a fine.

He drew the answer that the matter was still under consideration. "The Minister aware that one of the most effective means of restraining terrorists is to impose a communal fine and insist on it being paid?" Sir Waldron asked.

Mr. Creech Jones repeated that the whole matter was under consideration. — Reuters.

M.P. Alleges Police Tap His Phone

Belfast, Apr. 30. Mr. Conlon, Nationalist Member of Parliament, today accused the Ulster Government of tampering with letters from the United States addressed to him as Secretary of the Irish Partition League.

Speaking in the Northern Ireland Parliament, Mr. Conlon also charged that the police had "tapped" his telephone. "When I speak in Irish to another Member of Parliament, the call is cut off until someone is brought who understands the language," he declared.

"I have also heard the operator ask whether any telephone calls are wanted for police evidence."

No reply was made to Mr. Conlon's accusations. — Reuters.

NATIONALIZATION OF STEEL

London, Apr. 30. An Exchange Telegraph political correspondent said today that the Government will attempt only one major nationalization measure—nationalization of part of the steel industry—at the next session of Parliament.

The correspondent said the proposed steel nationalization legislation which will be outlined in the King's speech at the beginning of the new session in November will acquire for the state all the voting shares of leading British steel firms.

The despatch said nationalization of the gas industry will be held over until the following session. — United Press.

REFRIGERATORS

Important Announcement

The Public are warned that a number of

GE
PHILCO
ADMIRAL
FRIGIDAIRE
KELVINATOR
WESTINGHOUSE

electric refrigerators are being offered for sale in the Colony by other than authorized Agents. These units are being purchased through irregular channels, and in some cases have had their serial numbers removed. NEITHER WE NOR OUR PRINCIPALS WILL ACCEPT ANY RESPONSIBILITY FOR THE GUARANTEE OR SERVICE OF THESE UNITS.

DODWELL & COMPANY, LTD.,
Authorized FRIGIDAIRE Agents.

DAVIE BOAG & COMPANY, LTD.,
Authorized WESTINGHOUSE Agents.

FAR EAST IMPORT & EXPORT CO.,
Authorized KELVINATOR Agents.

GILMAN & COMPANY, LTD.,
Authorized PHILCO Agents.

UNITED DEVELOPMENT COMPANY,
Authorized ADMIRAL Agents.

ANDERSEN, MEYER & COMPANY, LTD.,
Authorized GENERAL ELECTRIC (U.S.A.) Agents.

KERMATH MARINE DIESEL ENGINE

Sole Agents:

THE EAST ASIATIC CO., LTD.
ENGINEERING DEPT.

Queen's Bldg. (2nd Floor) Tel. 34111

IF it is Beer you want,
BEER that is a joy to drink.

Don't say "TEK-KATEE"
Nor "TEE-SAY-TEE"
Nor "TEE-KATE"

BUT pronounce it thus:

"TEE-CAR-TEE"

TECATE BEER

Beer with body in it,
that tastes better,
that is better.

OBTAINABLE EVERYWHERE

The perfect hot weather Beer.

TECATE BEER
BREWED IN A TRADITIONAL MANNER

Sole Agents,
GRAY BROTHERS
Windward House.

"JANE"



CLASSIFIED ADVERTISING

20 WORDS \$2 FOR ONE
INSERTION FREE. \$1
FOR EACH ADDITIONAL
INSERTION. ADDITIONAL
WORDS 10 CTS. PER WORD
PER INSERTION

\$2

Replies are awaiting at our
office for Box Nos. 240, 255, 266,
273, 274, 278, 283.

WANTED KNOWN

YOUR BABY will always be
safely protected by "EATCO"
rubber diapers. On
sale at all leading stores.

TYPEWRITERS FOR HIRE at a
reasonable rate. Standard Type-
writer Co., 11, Des Voeux Rd., C.
Alexandra Bldg., Ground floor.
Tel. 30591.

FOR SALE

SHIPMASTERS' BINOCULARS:
"ZEISS" (7 X 50), with Anti-
fungal Lenses! Excellent Con-
dition! Cowhide Case! Exception-
ally Cheap! 289, Top, Prince
Edward, (5.7.30 p.m.) Phone
57697.

LAMMERT BROS.

Auctioneers, Surveyors and
Appraisers.
Pedder Building
Telephone No. 20224.

PUBLIC AUCTION

The Undersigned have received
instructions to sell by Public
Auction on

Friday, the 2nd, May 1947
commencing at 2.30 P.M.
at their Sales Rooms No. 35
Hankow Road Kowloon.
A Fine Collection of Valuable
Household Furniture
comprising:

Office Writing Tables, Office
Armchairs, Filing Cabinet, Iron
Safes, Extension Dining Tables,
Dining Chairs, Sideboards,
Glass Cabinets, Wardrobe With
Mirrors, Chest of Drawers,
Hanging Cupboards With
Drawers Combined, Standard
Lamps, Cabinet Gramophone,
Kitchen Table, Tea Poy, Bed-
steads, Glass Ware, Silver &
E. P. Ware, Dressing Table
Complete with Stools, Cutlery,
Table Ornaments, and Black-
wood Furniture Etc., Etc., Etc.

Also
1 G. E. Refrigerator
5 Typewriters
On View From Thursday, the
1st May, 1947.

Terms: As Customary.
LAMMERT BROS.,
Auctioneers.

NOTICE

CHINA PROVIDENT LOAN & MORTGAGE CO., LTD.

Mr. Alexander Douglas Lear-
month has this day been
appointed Secretary of the
Company.

By Order of the Board,
S. M. CHURN,
Chairman & Managing Director.
Hong Kong, 1st May, 1947.

DENNIS & Co., Ltd.

Sole Agents for
THE NEW ASIA WHITE-ANT
DESTROYING CO.
(Canton)
WHITE-ANT EXTERMINATORS
Holland House (4th Floor)
Tel: 33324 & 37918

Service Auction Rooms

Auctioneers, Surveyors, etc.
Basement, French Bank Bldg.,
A.E.B. de Sousa, Auctioneer.
Telephone 31807.

RED LION INN

15 Hankow Rd.
Tel. 57841

THE PUB WITH THE ENGLISH ATMOSPHERE

JACK CONDER,
Manager.

NOTICE ASIATIC PETROLEUM COMPANY (SOUTH CHINA) LIMITED

Local Provident Fund

The abovenamed Company has
pursuant to Article 19 of the
Rules & Regulations of the
above Fund, decided to dissolve
its present Local Provident
Fund and to distribute among
members all monies standing to
their credit in the Fund.

In order to assist the Com-
pany in this regard all Members
and the legal personal repre-
sentatives of all deceased mem-
bers are requested within one
month of the publication of this
Notice to submit to the Company
in writing particulars of the
amounts claimed to be payable
to them, together with any
documentary evidence which
they may have supporting their
claims.

For: THE ASIATIC
PETROLEUM COMPANY
(SOUTH CHINA) LIMITED.

(Signed) R. Y. FROST
Manager

HONG KONG REALTY & TRUST CO., LTD.

(Incorporated under the Companies
Ordinance of Hong Kong)

NOTICE IS HEREBY GIVEN
that the Ordinary Yearly Meet-
ing of Shareholders of Hong
Kong Realty and Trust Com-
pany, Limited, will be held at
the Registered Office of the
Company, Exchange Building
(Second Floor), Des Voeux
Road Central, Hong Kong, on
WEDNESDAY, the 28th May,
1947, at 12 Noon, for the pur-
pose of receiving a Statement
of Accounts and the Report of
the Board of Directors for the
year ended 30th April, 1947,
confirming the appointment of
a Director and re-electing two
Directors and the Auditors.

The Transfer Books of the
Company will be closed from
Wednesday, 14th May, 1947, to
Wednesday, 28th May, 1947,
both days inclusive.

By Order of the Board,
F. C. BARRY,
Secretary.
Hong Kong, 1st May, 1947.

UNION WATERBOAT CO., LTD

Notice is hereby given that the
Thirty-eighth Ordinary General
Meeting of the Company, will
be held at the Offices of Messrs
Dodwell & Co., Ltd., 3rd floor,
Hongkong Bank Building, on
Wednesday, the 21st May 1947,
at 11 a.m. for the purpose of
receiving the Report and
Statement of Accounts for the
period 1st December 1946 to
31st December 1946.

Notice is also given that the
Transfer Books of the Company
will be closed from the 7th May
1947 to the 21st May 1947,
both days inclusive.

DODWELL & CO., LTD.
General Managers.

LORDS DEBATE ON CONTROL OF ATOMIC ENERGY

London, Apr. 30.

Dr. Cyril Garbett, Archbishop of York, asked the
Government in the House of Lords today to do
everything possible to reach an agreement
with Russia on the control of atomic energy.
Dr. Garbett joined Lord Cherwell, Director of the
Royal Air Force's Physical Laboratory, in
warning that discovery of more powerful and
destructive atomic bombs might lead to the
end of civilization.

Both endorsed the American
plan for international control
of atomic energy.
Dr. Garbett said that while
Britain might feel content that
the atomic bomb should remain
the monopoly of the United
States, Russia did not.
"Sooner or later," he said,
"the bomb will pass into the
possession of other nations.
The psychological effect on the
peoples of the world will be
very great. They will feel
hanging over them the shadow
of doom."
"All our planning for the fu-
ture will come to naught unless
this matter is dealt with. We

are building castles in the sand
which will be swept away with
the atomic bomb's first blast."
"Unrealistic"
Lord Cherwell said the plan
to destroy all existing bombs
was inadequate and unrealistic.
"It means that everyone
would be put on an equality so
that everyone would be tempted
to start making bombs," he
said.
Viscount Samuel said there
should be some international
force empowered to use the
atom bomb as a last resort
against those who were prepar-
ing to use it for war.

NOTICE

ROYAL HONGKONG GOLF CLUB

Owing to the very considerable
increase in the cost of hiring a
vehicle to transport Golfers to
and from Fanling on Sundays,
it is regretted no further trans-
portation of this nature is
available in future.

Suitable trains now leave Kow-
loon at 8.40, 9.10, and 10.25.
Returning from Sheung Shui
15.55, 17.25, 18.27.

It is hoped that a 1st Class
coach will be available as from
the 16th May.

D. W. MUNTON,
Secretary, R.H.K.G.C.

PEAK MIXED TENNIS CLUB.

Provided that sufficient sup-
port is forthcoming, it is pro-
posed to repair two of the Peak
Club Tennis Courts and form a
Mixed Tennis Club. It is hoped
that the entrance fee will not
exceed \$50 and the monthly
subscription \$5.—Will any per-
sons interested please send their
name and address to P.S.M.
Dew, Hongkong & Shanghai
Bank, by May 15th.

UNITED SERVICES RECREATION CLUB KING'S PARK KOWLOON

The facilities offered by the
above Club will become avail-
able for use by Members and
their families from 10th May,
1947.

Applications for Subscriber
Membership should be forward-
ed to the Honorary Secretary
in writing. Application Forms
are available at the Club House.

Chinese Optical Co. OPTICIAN 67 QUEEN'S ROAD C

WAIT AND SEE POLICY

Washington, Apr. 30.
Mr. A. R. Berle, former
Under-Secretary of State,
told the Senate Foreign Re-
lations Committee here today
that the Senate should de-
lay action on the Italian
peace treaty until "we can see
further" the pattern of
events.
The treaty, he said, was
patterned on the belief that
a general European peace
would be achieved soon, but
there was little chance of it
even at the next meeting of
the Foreign Ministers. He
urged Congress to adopt a
joint resolution terminating
the state of war with Italy
and to authorize the Presi-
dent, pending ratification of
the treaty, to enter into an
executive agreement with
Italy.—Reuter.

COOKING FAT'S UNMANNERLY CONDUCT

London, Apr. 30.
Lancelot Joynton-Hicks
(Cons) complained in the House
of Commons today that the
standard of cooking fat rationed
to British housewives is apt
to "turn blue and explode" in
the frying pan.
The Food Minister, John
Strachey, admitted the fat has
a tendency to spit in the pan.
He said it is made of soft vege-
table oil, palm kernel oil and
whale oil. It is the palm kernel
oil that sometimes makes it
spit, he said.
"This is most unmannerly
conduct on the part of standard
cooking fat," said Joynton-
Hicks. "Will the Minister try
to improve it so it does not spit
in the pan?"
Mr. Strachey did not reply.—
United Press.

London Press Not So Optimistic

London, Apr. 30.

Only three morning newspapers commented today
on Secretary of State Marshall's report on the
Moscow conference. None shared his optimism
over eventual conclusion of the treaty on Ger-
many.

The "News Chronicle" said
that economically there was no
justification for optimism. It
intimated that Europe is head-
ed for a disaster unless an im-
mediate solution is found.

Partial To Porter But Close Pubs

Belfast, Apr. 30.
Though Belfast dockers are
"partial to a pint of porter" them-
selves, they have forced Belfast
to become a dry city by support-
ing the barmen's demand for
closed shops.

All public houses finally closed
here today when the Guinness
Brewery Company decided not to
issue further supplies of stout in
the city when the dockers threat-
ened to boycott coal and goods
for the Great Northern Railway,
which carries the beer from Dub-
lin.

The dockers have been enforce-
ing an embargo on beer and spirits
for five weeks. One docker told
Reuter:
"We are doing it at a sacrifice
because we are partial to a pint
of porter ourselves."—Reuter.

BOAC Has Three New Services

London, Apr. 30.
British Overseas Airways Cor-
poration is to introduce early in
May three new services—two fly-
ing-boat and one land plane—to
the Middle East, the Persian Gulf
and India.

New "Flynorth" class flying-
boats will be used to open a weekly
service between Britain and
Bahrain, in the Persian Gulf, and
between Bahrain and Karachi.
The first flying-boat will leave
Poole on May 2, and return from
Bahrain on May 7.

The first flying-boat from
Bahrain to Karachi is due to leave
on May 8, and from Karachi on
May 7.
The third new service, operat-
ed by "Dakota" aircraft, will be
weekly between Britain and
Lydda, in Palestine.—Reuter.

Report Of U.S. Mission To Greece

Washington, Apr. 30.

The report to the Sec-
retary of State, Mr. Mar-
shall, of the U.S. econo-
mic mission to Greece,
which concluded that
Greece would need fi-
nancial help from abroad
during the next five
years, was published
here today.

The report declared: "If the
Government of the United
States is going to assure the
future of Greece, a continuing
programme is required. This
programme should not be lim-
ited in concept to a single year.
It is emphasised that this pro-
gramme of recovery and res-
toration should envisage a
period of about five years."
"It is hoped that direct Ame-
rican financial assistance will
not be necessary after June 30,
1948, but the programme
should be continued in any
case, whether under American
auspices, or under the United
Nations."

"Recovery Mission"
The report recommended a
50-man "American Recovery
Mission" be sent to Greece to
ensure American aid be used
effectively.

"Supervision of funds ex-
tended by the United States
should be delegated to the Mis-
sion and disbursements should
be made by it in accordance
with legislation by Congress,
with the policy established by
the President or the Secretary
of State and with agreement on
this matter between the United
States Government and the
Greek Government," the report
said.

It also recommended that
"appropriate means should be
devised for keeping the United
Nations and specialised and as-
sociated agencies informed of
the operation of the mission."
—Reuter.

Governor Prohibits Uniform

London, Apr. 30.

Whether Malays, Chinese or
Indians in Malaya who wore
jungle green battledress, which
they might have bought from
surplus stock, would be allowed
to wear it in view of regulation
passed on March 10 prohibiting
the wearing of uniforms was a
question put to the Colonial Se-
cretary, Mr. Creech Jones, by the
Labour Member, Mr. Harold
Davies, in the House of Commons
today.

Mr. Creech Jones replied:
"Under Public Order Ordinance
of 1947 the Governor may pro-
hibit the wearing of any uniform
or distinctive dress which signifies
association with any political or-
ganisation or object. I will invite
the Governor's comments on the
case mentioned by Mr. Davies
and communicate with him on
receipt of a reply."

Mr. Davies also asked what
loans had been made in Malaya
for the rehabilitation of tin
mines and how the loans had
been allocated.
The Colonial Secretary re-
plied: "The Government of the
Malayan Union are making re-
habilitation loans to the tin in-
dustry for approved programmes
of repair. The loans will be the
first charge on repaired assets
and will be set off against any
compensation payable for war
damages."—Reuter.

Paraguay Rebellion Quashed

Buenos Aires, Apr. 30.

After three days of street fighting behind an iron
curtain of censorship, the President of Para-
guay, Senor Morinigo, put down an uprising in
Asuncion which started on Sunday, when the
capital's Marine garrison rebelled against the
Government.

A communique issued by the
Paraguayan Government today
said that the rising had been com-
pletely smashed and many pri-
soners and much war material
seized.

Reports from the Argentine
frontier confirm the collapse of
the rebellion, and claim that hun-
dreds have been killed or wound-
ed in pitched battles fought in
the streets during which the
loyalists several times used field
guns.
Rebel headquarters in Conce-
pcion, in northern Paraguay, claimed
that they had inspired the
Asuncion rebellion.

All-Out Effort

Observers here consider this to
have been an all-out effort to
break the military stalemate
which has existed since the civil
war began almost eight weeks
ago.

Its failure is considered to be
a serious blow to rebel hopes to
overturn the Morinigo regime.
Reuter.

Lot To Be Ashamed Of In Africa

London, Apr. 30.

The Prime Minister's sister, Miss Mary Attlee, who
has been a welfare worker among coloured
people in Cape Province, South Africa, for
over 20 years, told a meeting of the Royal Em-
pire Society today: "I have tried to look at life
in Cape Province with the ears and eyes of the
coloured people."

"More and more, I have gathered how awful it is
to be a coloured person. I want to ask you to
think how long will these people be loyal and
patient as they are at the present time? Day
by day I am astonished at their extreme loyal-
ty to the white people and their extraordinary
patience."

"Their children are badly
educated—coloured schools need
to be trebled. Day by day, the
irritation of the coloured peo-
ple is growing."

"Speaking of 'racial dis-
crimination' in South Africa,
Miss Attlee said: 'General
Smuts is reported to have said
that South Africans have noth-
ing to be ashamed of when the
King toured the country.'

"I think those reports were
wrong for there is a lot to be
ashamed of in South Africa. We
have been continually trying to
bring to the notice of the au-
thorities the bad conditions,
such as contaminated drinking

water, leading to continual
fever."

God's Providence

Miss Attlee declared: "The
British Empire, I am convinced,
is under the providence of God
and the answer to all these pro-
blems is to be found in Christ."
"If all these Europeans in
South Africa would be true to
him, all would come well and
right. It is a tremendous chal-
lenge to the followers of our
Lord. Will we take up the chal-
lenge and do all we ought to
help the coloured people in
South Africa?"

Miss Attlee said that she
hoped soon to return to South
Africa.—Reuter.



REPULSE BAY LIDO

RE-OPENING
on Saturday, 3rd May 1947.

Bathing and Restaurant facilities.

NIGHTLY DINNER DANCES

from 9 p.m. to 1 a.m.
in the air-conditioned Restaurant.
(for reservations telephone 27776).

The Hongkong & Shanghai Hotels, Ltd.

When you need an Aspirin - take an Alasil Tablet?



The New & Improved form of Aspirin
with
BIG Advantages

The advantages of 'Alasil' Tablets for the relief of
pain are recognised by Medical and Dental
Professions and specialists by whom they are widely
prescribed.
In addition to the normal quantity of the highest quality
aspirin, every 'Alasil' Tablet contains a proportion of 'Alasil'
which helps to soothe the stomach and protect the
stomach lining and helps to make the relieving properties of
aspirin more effective. For this reason 'Alasil' can be taken
without unpleasant after-effects—even by those with
disordered or sensitive digestions.
You will be delighted to
find how 'Alasil' Tablets are so quick and how quick to give
relief. 'Alasil' Tablets are available in all forms of Rheumatic Pain and
Periodic Pain, also for Digestive Disorders due to acidity.

Alasil Conquers Pain

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Natural History, Movies—all are
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commences immediately.

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Name

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INLAND REVENUE BILL

(Continued from page 2)

SHOWING **KINGS** At 2.30, 5.10, 7.15 & 9.15 p.m.

MIGHTY IN SPECTACLE!
THRILLINGLY DIFFERENT
FROM ANYTHING YOU'VE EVER SEEN!

J. Arthur Rank presents:

"A MATTER OF LIFE & DEATH"

IN NEW CHROMATIC TECHNICOLOR

Starring **DIVID NIVEN** **ROGER LIVESEY**
KIM HUNTER **RAYMOND MASSEY**

"See it... It's A Delight!"
...says the "New York Times"



THE ROYAL COMMAND PERFORMANCE FILM
DISTRIBUTED BY EAGLE-LION

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Opening To-day at 2.30, 5.15, 7.15 & 9.15 p.m.
MIGHTIEST OF ALL TARZAN THRILLERS!

BEAUTY CONDEMNED TO THE HANGMAN'S NOOSE!

Amazing drama packed with matchless Tarzan thrills!

TARZAN'S DESERT MYSTERY

JOHNNY WEISSMULLER • KELLY • SHEFFIELD

Produced by SOL LESSER • Directed by WILLIAM WIZER

SUNDAY TEA DANCE
AT THE
STAR HOTEL
TO
PETE VALDERRAMA & His ORCHESTRA
TEA DANCES EVERY SUNDAY FROM 4 PM TO 6.30 PM
DINNER DANCES NIGHTLY FROM 7.30 PM TILL 12.30 AM
23 & 25, NATHAN ROAD, KOWLOON. TEL. 58921

BAZAAR

in aid of
WAH YAN POOR BOYS' CLUB

at **WAH YAN COLLEGE**
ROBINSON ROAD

on SUNDAY, 4th May, 2 p.m. to 10 p.m.

the poor man harder than the rich one, but at the same time you will fail to obtain a fair share of the payment of taxes from the man with money, which is what one might call a legally inequitable tax.

Lotteries

"Another suggestion is a lottery. I have no moral objection to lotteries from a personal point of view, but I am not so convinced that there are no such objections when it becomes a matter of state. In England, and I believe at the present time in China, such lotteries as are contemplated in this suggestion are not permitted; on the contrary there is active opposition to them.

"Whether in the circumstances of this Colony, having regard to such objections, they should be permitted, I have grave doubt and so far as I am personally concerned I should be very much against them.

"Apart from the moral or political angle, I do not think they would be effective to produce the necessary revenue. There are state lotteries in Australia, but I did not find any particular interest taken in them, and they can form only a small part of the revenue which is raised.

"A further point I should like to make is that under this Bill public and other companies will contribute very large sums of money, sums much beyond those that are at the disposal of individuals. But, it is realised that none of this money could be put into a lottery, as I have yet to come across a company where one of its objects was to invest in lotteries, and clearly in no case could the directors do so, however anxious they might be to help in a good cause.

"Can it be seriously suggested that the subscriptions of individuals could approach the sums that would be collected under any form of direct taxation, however modest, from these wealthy companies?

Cost Of Living

"I at least am satisfied that the millions that it is said would come from this source is only wishful thinking, and if it were not I should be even more firmly opposed to the idea.

"Perhaps I should also refer to a suggested business licence, or capital tax. I am not clear how this would operate, but it would be interesting to know how it is applied to professional men and women. I can only assume that this is one of the cases—where I am very glad to note have been considerably cut down in this bill—where the matter would be left to the discretion of the Commissioner.

"The consideration, however, that has weighed most with me in connection with this bill is that the cost of living in this Colony is extremely high, at such a height that perhaps we may hope it is only temporary, and this certainly involves the proposition that nothing shall be done to make it higher. This is the point where many will disagree with me, but I am convinced that any form of taxation which is not based on the income or profits of the individuals in the Colony who can afford to pay will lead to that result. I cannot say that persons who are not intended to pay these taxes will not have them passed on to them.

"I have already come across a case where the interest tax has sent the interest rate up, but it is, I hope, true, if it is not obvious at the moment, that supply and demand will deal with this problem. On the other hand, so far as I can see, any effective tax which has been suggested will automatically cause a demand for increased wages from the many people in this Colony who will

not be directly affected by this bill, demands which it would be difficult, if not impossible, to refuse.

Beginning Of End

"This Colony has up to date, in my opinion, enjoyed a great measure of freedom from post-war labour trouble, and it would be disastrous in the extreme to bring in taxes which directly affecting persons who will not generally be affected by this bill, would cause industrial trouble that would not otherwise arise.

"In connection with this point, I am further influenced by the fact that we know it has been agreed that a general increase in rents in the Colony will shortly be permitted, and it would be more than unfortunate if this coincided with a general increase of prices from indirect taxation. I venture to make the last observation as I feel that many will, so long as the bill is reasonable, pay their share of the tax without regard to recouping themselves from others, even assuming and have suggested that competition may prevent this being done in the majority of cases.

"This brings me to a point which I regard as of great importance.

"Much of the opposition to this bill, and it is very considerable, arises from the feeling that this is the beginning of the end. That is the evaders succeed in evading, the others will be forced to pay in their stead, and furthermore that the breach having been made it will be enlarged for the benefit of Government officials who, they consider, are already, compared with their opposite number in private life, very comfortably placed. In the past these fears have not been groundless, but, as I remarked in a previous speech in this Council, I felt that there was much more harmony between the parties than before the war, harmony which, however, was not being helped by requisitioning. On this aspect of the matter I feel very strongly that the imposition of a moderate tax is not only a question of amount but of principle in the circumstances of this Colony.

Best Suited

"I do not think it necessary to elaborate this point at the present time, as I am satisfied that the present bill is within this principle, but I certainly reserve freedom of action if it is proposed the bill should be expanded beyond its present limits.

"I have endeavoured to give the reasons that have led me to the opinion that I should support this bill as being the most appropriate form of taxation for this Colony in raising the revenue that is needed.

"I should perhaps add that the original form of this bill which based this year's taxation on last year's income I could not have supported, as in my view, which I have also previously expressed, last year was such an abnormal year that nothing could fairly be based thereon. However, the alternative that has now been embodied as a result of the reference to the last Taxation Commission, so far as I am concerned, meets the objection.

"In conclusion, I feel that this bill, moderate in tone, is suited to the present circumstances of this Colony and is desirable in preference to other forms of taxation on the ground that in the final analysis it is a measure which, if efficiently and justly enforced, is likely to add to the general cost of living and cause consequential unrest."

THE COLONIAL SECRETARY

Replying for the Government, the Colonial Secretary said:

"From what has been said in Council this afternoon and from the public representations which have been made concerning this Bill it is obvious that there is some anxiety about the way in which the tax machinery will operate. There is a fear that while the honest majority, the rogue will escape; and there is also a fear on the part of some of the smaller business concerns that a host of Government tax inspectors may descend on them and pry into and disclose what, for commercial reasons, is important should not be disclosed.

"Very briefly I want to do what I can to allay these and similar anxieties. I think it worth remembering that the Taxation Department is starting not quite from scratch; it was in operation in 1931 and I do not recall that its methods or its efficiency were seriously called in question in those pre-war days. On the

contrary, I think it would be fair to say that there was good cooperation between the public and the Department and I can assure Council that, so far as is humanly possible, the Government means that cooperation to continue.

Chinese Accounts

"Under the Bill now before us the Commissioner has very considerable power. It is his specific intention to exercise this power wherever possible with an eye on the spirit rather than the letter of the law, reasonably and without undue interference with the legitimate privacies of private and commercial life. And he will depart from that policy only where he has good reason to suspect an attempt at deliberate evasion.

"Some smaller Chinese businesses fear that their whole traditional system of accounting will be overturned at expense to themselves and confusion to their enterprises. Quite categorically this is not Government's intention, nor is it likely to be the result.

"On the Commissioner's staff there will be officers expert in drawing from Chinese accounts such information as is necessary for the purposes of this Tax Bill. These officers have been specially selected and a number of them were in the 1941 Department and on the basis of their experience they are confident that in very few cases will the taxpayer be required to recast his accounts. Certainly he will not be lightly asked to do so.

"Then there is the question of evasion. There will be some evasion and there is no sense in denying it. But the question is, how much evasion? Since the whole matter, both now and later, is not susceptible of proof, all I can do here is to state that naturally the Government has most carefully considered the problem of potential evasion.

Not So Easy

"The Government's considered view is that evasion will not be nearly so easy as appears in some quarters to be supposed and that it will become progressively more difficult. The world-wide experience of tax-gatherers is that concealment of profits over an extended period is not an easy matter and we do not expect to find it so in Hong Kong. And in Hong Kong we may also take comfort from the experience of 1941.

"So far as we know, the 1941 tax was not successfully evaded on a large scale and where there were suspicious the Government was confident that the corrective measures planned for 1942 would have had satisfactory results. It would not have been perfect—no tax ever is—but it was reasonably certain that there would not have been material evasion. And the Government sees no reason why the same situation should not obtain in regard to the present Bill.

"And lastly, as to the disclosure of commercial secrets, which is so contrary to the traditions of Chinese or any other business. Honourable

Members will have observed the provisions of Section 4 of the Bill and the obligation of stringent secrecy under which the personnel of the taxation department are bound to operate. I assure Council that these provisions are there to be obeyed and will be enforced to the best of Government's ability.

THE FINANCIAL SECRETARY

The Financial Secretary then said:

"This Bill has been the subject of a number of petitions from various sections of the Chinese community, and there has also been a good deal of criticism in the press. One of the principal lines of argument has been that the revenue expected from this measure could more easily be obtained by means of certain alternative methods of taxation. Perhaps the most widespread suggestion has been that some form of business licence should be substituted for the proposed Profits Tax, but a Sales Tax and a Customs Tariff on a limited range of luxury items have also been proposed.

"There is one general objection to all these alternatives and that is that in none of them can the rate of tax be adjusted to the capacity of the individual to pay to the same degree as is possible in the case of a tax on incomes. Moreover, all these proposals were examined with great care by the Taxation Committee at the end of last year and they were rejected as unsatisfactory.

Profits Tax

"The suggestion that the Profits Tax should be cut out of the present Bill and replaced by some form of business licence is open to a number of other objections. Of the four taxes covered by the Bill the Profits Tax is, of course, the one from which the greatest amount of revenue will be derived. If it were to be replaced by some form of business licence this would have to be fixed at quite a high figure. Obviously the smaller businesses could not afford to pay such a high licence fee and it would be necessary to create administrative machinery to consider hundreds, or more probably, thousands of applications on their merits with a view to scaling down the fee to an appropriate figure to meet the circumstances of each individual case.

"This would be a formidable task. Considerable extra staff would be required, and whether each case was considered on its merits or the alternative and equally difficult method was adopted of fixing a graduated scale of fees and attempting to classify the various businesses accordingly, the results would inevitably be far from satisfactory. How much simpler it will be to tax these concerns according to their actual profits as is now proposed, and how other business. Honourable

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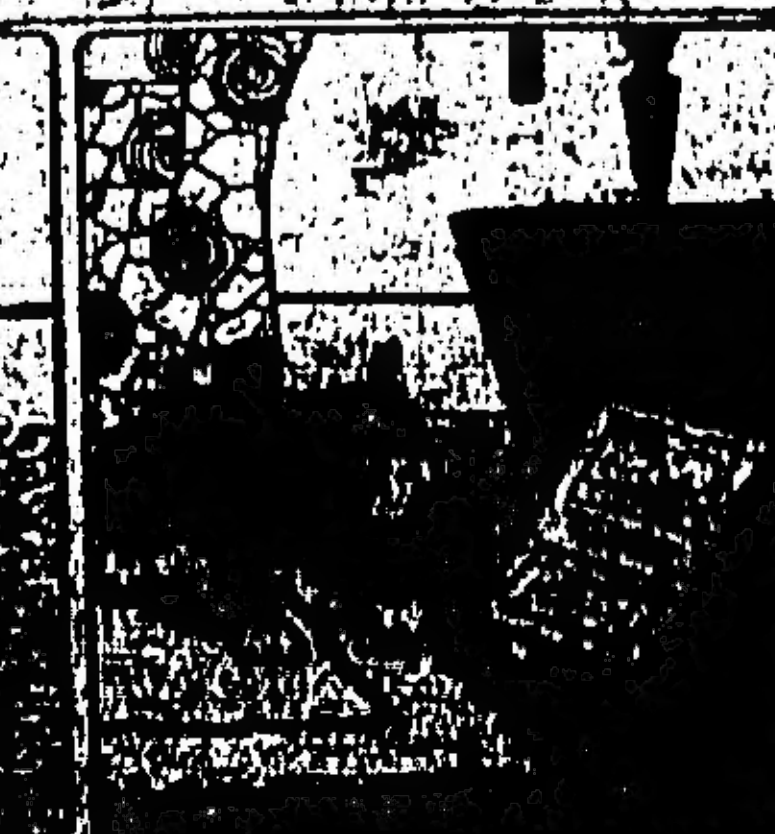
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INCOME TAX GOES THROUGH

What satisfaction the Government

derived yesterday afternoon

in securing passage of the Inland

Revenue Bill, it is, perhaps, en-

titled to take. If the main thing

was to get it on the statute book,

without reference to public feel-

ing, the aim was accomplished,

and with a better showing than

seemed possible a month ago. Pri-

marily because of the important

modifications made on the advice

of the House Committee, the Bill

secured the consent of more Un-

officials than the Government had

any right to expect. It is, how-

ever, important to note that that

consent was given not without a

good deal of reluctance, that

heavy doubts and misgivings were

given expression, and that none

of the Unofficials found them-

selves able to announce approval,

clear and unequivocal. In that at-

titude they were, in their own

way, but reflecting the solid body

of opinion within the Colony

which in spite of all persuasion

persists in the view that expediency

has been exploited to its extreme

limit, that the measure has been

foisted on a community inade-

quately prepared, and against its

consent, that the whole procedure,

the manner and the method adopt-

ed to push the measure through

has directly damaged confidence in

the message which H.E. Sir Mark

Young heralded on his arrival

twelve months ago, assuring the

people of this Colony of the Gov-

ernment's intention to give them

a greater share in the management

of their own affairs. Had things

been done in a different way, the

reception, we feel sure, would

have been more amiable. In the

Bill as it now stands, there is

nothing reasonably likely to arouse

bitter hostility and little open to

serious challenge. Curiously

enough, the clearest-cut contribu-

tion to a favourable hearing came

from an Unofficial. Mr. M. M.

Watson shared the conviction that

the time is inopportune and that

postponement of the Bill's opera-

tion for twelve months would be

for the Government the path of

wisdom and discretion, but he also

insisted that the most vital con-

sideration in assessing the relative

merits of all possible forms of

new taxation must be the calcul-

able influence on the cost of liv-

ing. Nothing recommended as

an alternative stands up to this

test so well as does the Inland

Revenue Bill. The scale of taxa-

tion and allowances automatically

excludes 95 per cent. of the Co-

lony's wage and salary earners

from liability, and probably more

than half the Chinese businesses.

It is impossible to escape the con-

clusion that, except perhaps in

one or two rare instances, those

who have to pay can well afford

to, and what is more important,

that one of the peculiar merits of

"income tax" is that it cannot

readily be passed on to third

parties. Any addition to indirect

taxation would, on the contrary,

be immediately reflected in wages

and prices, and, as Mr. Watson

stressed, a coupling of new im-

posts with the impending rent in-

creases all over the Colony might

well be disastrous to the Colony's

internal economy, and to its re-

lative peace and good order.

From the three dissentients to the

measure, there came little new by

way of argument. The suggestion

of the Hon. Mr. S. N. Chau that

the Bill be accepted with the

omission of the provisions for Cor-

poration and Business Profits Tax

was novel, but scarcely realistic.

In a measure expressly designed

to ensure utmost fairness in the

distribution of the necessary bur-

den of new taxation, adjusted as

far as possible to the capacity to

pay, it would be an extravagant

contradiction to exclude the po-

tentially largest revenue-producer,

the source offering easiest collec-

tion, and the most logically cor-

rect of the four taxes included in

the framework of the Bill. Ob-

viously it must either stand as a

whole, or fall altogether. And

that after all, the Chinese Gov-

ernment is not averse to the sug-

gestion of the Hon. Mr. S. N. Chau

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G.C. 87

POLITICAL PENETRATION OF GERMANY BY SOVIETS

John Dulles On Lessons Of Moscow Talks

New York, Apr. 30. John Foster Dulles, American adviser at the recent Moscow Foreign Ministers conference said today that Soviet leaders are using political penetration "to get the kind of Germany they want."

Dulles, Republican adviser to the U.S. Secretary of State, Mr. Marshall, said in a radio broadcast that the American delegation to Moscow, while disappointed at the conference results, "did not come home empty-handed."

He added: "The assets we Council of Foreign Ministers bring back is a better understanding of how the Soviet foreign policy works. It depends little on getting results by diplomatic negotiation. It depends much on getting results by penetrating into the political parties and labour organizations of the other countries."

"The Soviet leaders have such confidence in these methods that they were willing to let Germany again become a great industrial power. They are using those methods now to get the kind of Germany they want."

Economist Dulles said the dominant political party and labour unions in the Soviet zone of Germany "are already subject to the Soviet will" and "it is much the same in the French zone."

Dulles asserted "in the British-United States zones Soviet influence is growing rapidly."

From this, he said, the American people should conclude "that we cannot feel complacent merely because, at conference, we have stopped considering our principles."

"Soviet activity is not suspended merely because the

New York, Apr. 30.

Dulles listed other gains at the Moscow conference as the laying down of the United States policies on Europe which, he said, can be of tremendous value in the future and the "establishment of closer relations with France."

Other Gains

He declared: "We all want Four-Power unity, whenever it can be obtained as a reality not as a sham. The United States delegation was held to a steady course that was largely due to the calm yet strong leadership of Secretary of State Marshall."—Associated Press.

The Government has authorized the Viceroy, Lord Mountbatten, to announce that it accepts the obligation to see that European officers and Indian officers in the three special categories of the Indian Civil Service receive compensation for loss of their careers and prospects, consequent on the transfer of power from the British to Indian hands next year.

This was announced in both Houses of Parliament today. The Government also undertakes that members of the Secretary of State services in India, who retire, will be secured in their rights to the leave then due to them.

It is also announced that the Government of India has informed the British Government that it is most anxious to avoid the loss of experienced officers and is prepared to give to those members of the Secretary of State services who continued to serve under the Government of India the same terms as to scales of pay, leave, pension rights and safeguards in matters of discipline as hitherto.

Provincial governments are being asked to give a similar assurance to the officers continuing to serve their provinces.

In the House of Lords, Lord Listowel, Secretary for India, said that he hoped to make a very early announcement about compensation for services in Burma.

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LESS SCOTCH AT HOME

London, Apr. 30. Britons will go drier than ever tomorrow when more Scotch whisky is taken off home sales to go in search of hard currency. The actual reduction puts the domestic supply at one-quarter of the amount distributed in 1939, or about one-half of the present allocation.—Reuter.

Position Of India's Civil Servants

London, Apr. 30.

The Government has authorized the Viceroy, Lord Mountbatten, to announce that it accepts the obligation to see that European officers and Indian officers in the three special categories of the Indian Civil Service receive compensation for loss of their careers and prospects, consequent on the transfer of power from the British to Indian hands next year.

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May Day Message

London, Apr. 30.

A message of solidarity was sent today by the National Council of Labour to workers throughout the world as a May Day message. The Council represents the Labour Party, the Trades Union Congress and the Cooperative Union.

"The National Council of Labour calls upon organisations of the working class everywhere to renew their pledges of loyalty to the fundamental principles of international solidarity," says the message in part, "and in faithful comradeship so to guide the policy of their organized movements that the still unconquered forces of reaction, aiming at imperialist domination and capitalist exploitation of the working people everywhere, will be defeated."

The message contains an expression of confidence that Britain will "work its way through the perils and difficulties of the times to a civilised and socialist order of society."—Reuter.

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BLUNT STATEMENT TO GERMAN LEADERS

Hamburg, Apr. 30. German political leaders at today's meeting of the zonal advisory council were bluntly told by the British Deputy Chief of Staff, Major-General W. A. Bishop, that the recurring food crises in the British zone were mainly the fault of the German authorities.

"It is untrue to assert that the British and United States military governments could get more food for Germany than they do at the moment," General Bishop said.

"The British and American military governments have, during the past two years, made the most strenuous efforts to obtain all possible food imports for Germany, and they are continuing them."

"The volume obtained is limited only by their ability to get goods, and not by financial considerations—in spite of the crushing burdens imposed in this way on the British and American taxpayers."

"I must tell the zonal advisory council quite clearly that the efforts of the two military governments are at present seriously hampered because the authorities responsible for the distribution of grain to the hungry world know that Germany lags behind the expected deliveries by her farmers of home-grown grain and, indeed, of all home-grown food."

Saying that the necessity to keep the normal ration at the level of 1,550 calories was "very regrettable," General Bishop said that part of the cause was the existence of the black market.—Reuter.

Four coolies were each fined \$25 (for three weeks' hard labour) by Mr. d'Almeida at Central yesterday for avoiding payment of tram fares on a train near the Talkoo Dockyard on Wednesday.

Law Sum, 29, shop folk, had his bail of \$500 released by Mr. Salasbury at Central yesterday. He was charged with stealing \$100 from the Star Ferry Motor on Wednesday.

The jury also returned a similar indictment against Leon Josephson, New York lawyer, who was accused by the House Committee of Un-American Activities of obtaining fraudulent passports for Communist leaders.

The two men were accused in indictments of disseminating and procuring to appear and testify at hearings of the Un-American Activities Committee.—Reuter.

SELECTION OF IMMIGRANTS

Washington, Apr. 30. Representative Christian Herter, of Massachusetts, today introduced a bill creating a preference system under the immigration quotas so that the 10 per cent of the quota of each nationality for each year would be issued to immigrants "whose admission is deemed by the Secretary of State to be desirable in connection with the security of the United States, and to aliens whose services are urgently needed in the United States by commercial, industrial, financial and educational institutions or firms."—United Press.

Communist Secretary Indicted

Washington, Apr. 30. The Federal Grand Jury today indicted Eugene Dennis, Secretary of the Communist Party of the United States, on charges of contempt of Congress.

The jury also returned a similar indictment against Leon Josephson, New York lawyer, who was accused by the House Committee of Un-American Activities of obtaining fraudulent passports for Communist leaders.

The two men were accused in indictments of disseminating and procuring to appear and testify at hearings of the Un-American Activities Committee.—Reuter.

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Two Million Worked On Aircraft

London, Apr. 30.

About 2,000,000 people — 40 per cent of them women — were employed in the aircraft industry at the peak production period in 1944, says a booklet entitled "Aircraft Builders" just published by His Majesty's Stationary Office.

This figure represents one-tenth of the total peacetime labour force of Britain. It made aircraft production by far the biggest industry in the country, employing more people than agriculture and coal mines put together.

The booklet tells how Britain's air striking force was built up. On an average, one in every two or three families throughout Britain had some member of the family engaged in producing aircraft.

When war broke out Britain had a technical advantage because she started rearming much earlier than Germany, with the result that her aircraft, although greatly outnumbered, were of later design. This led was maintained throughout the war.—Reuter.

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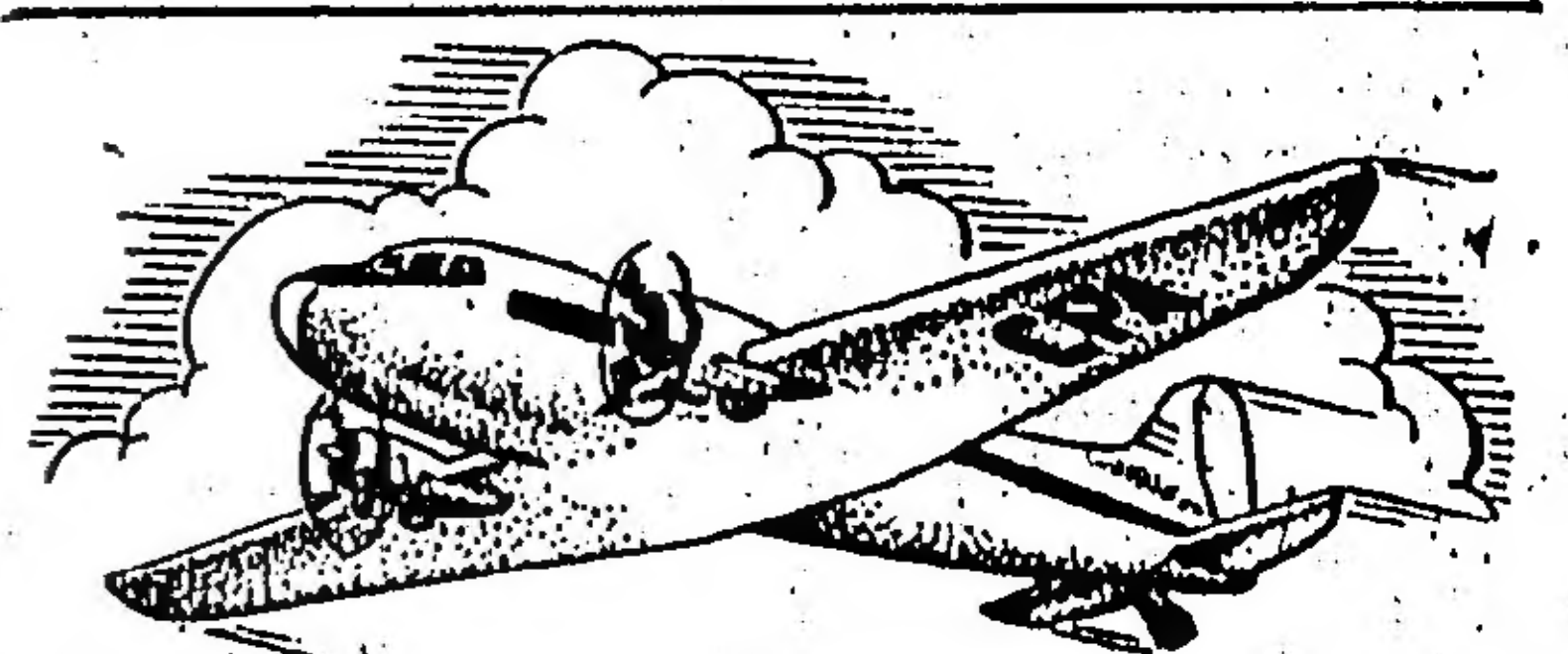
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It takes LESS time today to FLY.

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CHINA MAIL

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TERRORISM IN COLONY

Chief Justice On Need For Severity

"Both these men were acting on behalf of an abominable organisation calling itself the 'Overseas Youth Action Organisation' and which is engaged in blackmailing and terrorising restaurants in Hong Kong by threatening to bomb them. Fortunately, owing to the co-operation between the Police in Canton and the Police in Hong Kong, this organisation is being crushed, but it is very necessary that when anybody helping it comes before the Courts, he be dealt with with the utmost severity."

These remarks were made by Sir Henry Blackall, Chief Justice, yesterday when he passed sentences of 18 and 10 years imprisonment with hard labour on Li Chu and Chan Piu (alias Li Kwok-kong) respectively.

The accused were charged with possession of arms, keeping explosives, with intent to endanger life and property, possession of explosive substance and demanding money with menaces.

Mr. A. Lonsdale presided in behalf of the Crown. Mr. Hin Shing Lo, instructed by Mr. Alfred Horn, appeared for the accused and entered a plea of guilty to the third count.

First accused, who had pleaded guilty as charged, was not legally represented.

Outlining the case for the Crown, Mr. Lonsdale said that on Feb. 21, a party of police, in Canton, boarded a train bound for Hong Kong at the Canton Railway Station and kept under observation two persons.

At Shum Chun, on the border, another party of police boarded the train and kept these two suspects under observation until the train reached the Kowloon Railway Station. After passengers disembarked, they were subjected to the usual search.

Letters Found

As the two left the train, they were seized by detectives. Second accused was found to have 27 letters in his girdle. From the first accused, a newspaper parcel was taken. In it, containing Chinese tobacco, a detonator was found. A brilliantine tin, with a quantity of yellow powder concealed under the brilliantine was also found. In a shoe of the first accused, a letter, written in Chinese and demanding money with menaces, was found. The 27 letters found on second accused were also letters demanding money with menaces. The newspaper parcel taken from first accused was found to contain starch. The yellow powder found concealed under the brilliantine was found, on analysis, to be an explosive substance.

The letters were not written by accused, but in second accused's possession a paste board, which had certain words which were contained in the 27 threatening letters, were in the handwriting of second accused. The 27 letters all contained a stamp which bore Chinese words which, translated into English, roughly meant: "Union Young Men's Club By Order ruler British Government Foreigners Control." All letters bore the wooden chop of the "Overseas Youth Action Organisation."

The letters were addressed to restaurants and places to which the public resorted and the threat was to cause an explosion on the premises on failure to make payment of the money demanded.

Counsel's Plea

Mr. Lutsan, of 25 Village Road, 1st floor, merchant, was called as a witness of character on behalf of the second accused. He said that the second accused, although poor, was very honest.

Replying to Sir Henry, Mr. Lutsan said second accused was introduced to him in the 12th Moon last by a mutual relative. When he saw accused, the latter did not say that he intended to join the Overseas Youth Action Organisation.

In a plea for leniency on behalf of the second accused, Mr. Hin Shing Lo said that nothing could be said to reduce the enormity of the charges with which second accused was charged. Second accused had allowed himself to be used for doing evil things and must accept responsibility for his actions.

In mitigation, Mr. Hin Shing Lo pointed out that second accused was only 20 years old and it was not difficult to understand his sudden fall into temptation, which could be traced back to the fall of Canton in 1945.

Mr. Lo said that he was not making an appeal for leniency on behalf of a wicked and sinister criminal, but of a very simple and honest man who had been misled.

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INLAND REVENUE BILL

(Continued from Page 5)
much more equitable will be the results.

Sales Tax

"Then there is the Sales Tax. This proposed tax was not introduced in the United Kingdom primarily as a revenue-producing measure but rather to restrict the demand for consumer goods at a time when they were in very short supply. In England the tax is collected through the wholesalers but this would not be practicable here and it would be necessary to rely on collection through retailers."

"The opportunities for evasion would be extensive and there would be far more incentive than in the case, say, of the restaurant meals tax in respect of which large-scale evasion is nevertheless being practised. Moreover, if a general rise in the already extravagantly high cost of living were to be avoided it would be necessary to exempt a long list of articles which could be regarded more or less as necessities."

"If Honourable Members will consider for a moment what proportion of their normal purchases are not really necessary and can be regarded purely as luxuries, they will, I think, agree that the range of goods which could reasonably be taxed without affecting the cost of living would not be very extensive. The luxury of yesterday is always tending to become the necessity of today, and if the range of goods taxed were very wide the burden would fall more heavily on the man with a large family and on those with modest incomes than would the tax payable under the Bill which is the subject of this debate. Indeed, the effect of the Sales Tax would be that the amounts of tax paid would be proportionate to the amount which the unfortunate individual was forced to spend to maintain his family."

No Excuse

"It is argued on behalf of the second accused that he is poor and possibly honest, but if poverty were to be an excuse in a crime of this sort, this organization would be very happily placed, because there is no lack of poor youths in China."

"The maximum sentence for the offence which the first accused has pleaded guilty to is 20 years imprisonment. The only thing that can be possibly said in his favour is that he pleaded guilty and did not waste the time of the Court. For that reason and that reason alone, I sentence him to 18 years imprisonment. On the other counts, I sentence him to ten years imprisonment, the sentences to run concurrently."

"The second accused is discharged on 1st, 2nd, 4th and 5th counts, as the Crown has offered no evidence. With regard to the third count, it may be that he knew nothing about this organization when he was first approached, but it is clear from his statement that he knew all about it at the time he was bringing the letters down. However, he has given some information which the learned Crown Counsel says may prove useful."

"Of course, it is always, our policy to encourage criminals to 'split' on one another. The maximum sentence for this offence is 14 years imprisonment, but in view of the information he has given, I sentence him to ten years imprisonment with hard labour."

State Lottery

"The suggestion that Customs Duty should be levied on luxury goods has not been so widely supported but unless the range of goods affected extended beyond the real luxury class into the necessity class the net yield would be unlikely to be very great. A considerable increase in the staff of the I. & E. Department would be necessary and would give rise to a mass of restrictions and complications which would lead to constant irritation and delay. This would inevitably have a very harmful effect on the entrepot trade of Hong Kong, and I can hardly imagine that any such scheme would be welcomed by the business community."

"In a rather different class is the State Lottery proposal which has been advanced by Dr. S. N. Chau. There are, of course, many arguments against the institution of such lotteries, both on moral and other grounds, but I agree that the suggestion merits further consideration. I would point out, however, that this is really quite outside the present discussion. It can hardly be seriously suggested that a Government should depend upon a lottery as one of its major sources of revenue. The role of a lottery would rather be to supplement normal revenue in order to raise funds for a specific purpose, and it would therefore be desirable to credit any funds raised by this means to some special fund. In point of fact, a lottery is particularly suitable as a means of financing some development project of a non-productive character."

"Some Amendments
I should like to take this opportunity of informing Honourable Members that a final examination of the Bill has disclosed a few points which will necessitate amendment, and it is proposed that these should be moved in the course of the committee stage. With two exceptions they are of a technical character and are of no great importance."

"The first amendment relates to the definition of 'luxury goods' and it is proposed to insert a proviso that goods which are necessary for the maintenance of the health of the community shall be exempt from the tax."

"The second amendment relates to the definition of 'necessaries' and it is proposed to insert a proviso that goods which are necessary for the maintenance of the health of the community shall be exempt from the tax."

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"The seventh amendment relates to the definition of 'luxury goods' and it is proposed to insert a proviso that goods which are necessary for the maintenance of the health of the community shall be exempt from the tax."

Revolt Or No Revolt?

Batavia, May 1.

Premier Sjahrir characterized as nonsense today reports published abroad that the Sundanese of West Java had revolted.

Sjahrir said he travelled through the Sundanese country for 12 hours enroute from Jogjakarta to Batavia and "everything was completely peaceful."

A similar report of the situation was given by two American businessmen—William Davis, president of the Trans-Asiatic Airlines, and E. E. Knouse, of Douglas Aircraft. They arrived with Sjahrir after a week in the interior.

Both said there were no signs of any uprising or unrest. A Republic spokesman, on fact-finding mission—Haps and senior Indonesian officials said:—

"There are no reports of any thing but normal peaceful conditions with the Sundanese country."—Associated Press.

Some sections of the Bill in company is referred to as a corporation and in others as a company. We propose to standardize the word 'corporation'."

"Then there is an amendment designed to prevent a non-resident possessing a few Hong Kong shares from recovering the tax paid by claiming the full personal allowances which, of course, would be quite unjustifiable. And, finally, there is one designed to promote equity as far as possible in the valuation for purposes of tax of accommodation either free or at a reduced rental provided by an employer either in a hotel or in a house or flat."

H.E. THE GOVERNOR

"It falls to me to wind up a debate to which all of us have been looking forward for some time past not only with interest and expectation but also with a determination to do justice to the important subject with which we are dealing, and between us to represent the diverse views and each one of us to serve what we conceive to be the best interests of the people of this Colony. And since it is very possibly the last debate, and almost certainly the last debate of importance, in which I shall participate in this Council may I say that Honourable Members, both official and unofficial, who have taken part in the debate seem to me to have fulfilled most thoroughly the intentions which I have ascribed to them."

"There are four fundamental questions which have had to be considered by the Government and which have to be considered by this Council in connection with the subject matter of this Bill."

"Firstly—Is the additional revenue which we seek to raise really required?

"Secondly—If additional revenue is really required is this a fair and appropriate method of raising it?

"Thirdly—If the method is in itself fair and appropriate is it in fact practicable?

"Fourthly—If it is fair, appropriate and practicable is this the right time to introduce the measure?

"On the first question, whether the revenue is necessary, I need not add much to what has already been said by others and by myself. We have set out in the Estimates of Expenditure to which this Council has assented the actual expenditure which it is agreed that the Colony requires to meet during this financial period; and it is perfectly clear from a study of the figures that in order to meet that estimated expenditure additional revenue is required. It is moreover clear—and this is a point which I have been glad to hear endorsed in the course of this debate—that should the year's working prove favourable beyond our present expectation, so that an actual surplus accrues, our commitments and our great needs are such that this present Council will not need to fear the future reproaches either of an embarrassed Legislative Council or of an unnecessarily despoiled body of taxpayers."

"Secondly—Is this the fairest and most appropriate method of raising the revenue? The question has been raised in the course of this debate and it is a question to which we have heard many views expressed. I need not repeat what has already been said by others and by myself. We have set out in the Estimates of Expenditure to which this Council has assented the actual expenditure which it is agreed that the Colony requires to meet during this financial period; and it is perfectly clear from a study of the figures that in order to meet that estimated expenditure additional revenue is required. It is moreover clear—and this is a point which I have been glad to hear endorsed in the course of this debate—that should the year's working prove favourable beyond our present expectation, so that an actual surplus accrues, our commitments and our great needs are such that this present Council will not need to fear the future reproaches either of an embarrassed Legislative Council or of an unnecessarily despoiled body of taxpayers."

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Ghetto Chief To Die

Prague, April 30.

Karl Rahm, Nazi SS commander of the Terezin ghetto, north of Prague was today sentenced to death by the Prague People's Court. The ghetto was used as a concentration camp for Jews, thousands of whom passed through on their way to death camps in Poland.—Reuter.

Fairest Method

"It has been a large field with many well-backed entrants. My Hon. Friend Dr. S. N. Chau will allow me to describe as one of the distinct favourites the method which he so ably advocated, the method of a Lottery; but it is not necessary for me to go through them in detail. My Hon. Friend the Financial Secretary has dealt very comprehensively with the various suggestions that have been made and with the intrinsic merits of the form of direct taxation which is now proposed by Government."

Much Latitude

"The Government concurred in the need for thorough and expert examination and that this would necessarily take so long that it would be impossible if the examination were properly done for it to be completed in time for the tax to come into operation in the year 1947/8."

"I have already expressed the debt of obligation which we owe to the Committee which undertook this important and difficult task. The work was done with remarkable thoroughness as well as with remarkable expedition. And its result has been in my judgment completely to dispose of the first reason for which it has been suggested that the whole matter ought to be deferred for a while."

"The other grounds for deferment which have been put forward both in the course of this debate and outside this Council are these:

"The point is what we are now providing, and of course all that we hope to provide in the future, will fall to be expended in accordance with the wishes and the views of the municipality itself. And to some extent the same is true also of the expenditure which is controlled by this Council."

"There is within the framework of our Estimates a very considerable degree of latitude; and it is open to the Legislative Council at the moment to exercise its influence on the expenditure of the Colony at all times in the financial year, not only at the moment of the passing of the annual estimates but also at any time during the year."

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Derby Favourite Wins In A Canter

Newmarket, Apr. 30.

Tudor Minstrel, favourite for this year's Derby, was in a class by himself over a distance of one mile by cantering away with Britain's first classic, the Two Thousand Guineas, here this afternoon.

It was a case of the Minstrel first and the rest nowhere, although the second and third finished so close together eight to ten lengths behind the winner that the Judge had to ask for the photograph before deciding that Princess hind the winner that the judge had to ask for Maharaja Gaekwar of Baroda's Sayajirao, more popularly known as "Young Dante," by a shirthead.

While unbroken Tudor Minstrel fulfilled all things spoken of him as one of the greatest colts of all times, his chief rival, Sir Alfred Butt's Petition, failed dismally. He dashed into the tapes and unseated the jockey before the start of the race, but he was away with the rest of the field, only to capitulate at six furlongs when racing alongside Tudor Minstrel.

Petition was heavily backed to five to two, with Tudor Minstrel an 11 to 8 favourite for the race. Saravan started at 25 to one and Sayajirao at 33 to one.

The French challenger, Parisien, ran on stoutly from a bad draw at the start to finish fourth.

Tudor Minstrel, who is owned by Mr. John "Lucky" Dewar, (who also bred him) covered the one mile in one minute 37.4/5 seconds, which is only a fifth of a second worse than the record time established by Sun-Star in 1911. Sun Star then went on to win the Derby. Is this an omen for the Minstrel? Mr. Dewar won the Guineas and Derby with Cameronian in 1931.

Sixth In Succession
This was the Tudor's sixth successive win. It was Gordon Richards' 11th classic victory, although he has yet to win the Derby. The trainer, Fred Darling, has now trained 19 classic winners.

After the race Mr. Dewar said: "He has certainly proved himself a grand horse. It is the easiest win in a big race for many years and we can now go forward to the Derby with some confidence."

Sir Alfred Butt was greatly perplexed at the poor showing of Petition. "I cannot understand his running. Make no mistake about it, this was not his true running."

The jockey, Eph Smith, agreed that the horse did not give his true running. "I can give no explanation," he said. "The fact that I collided with the tapes at the start and came off had nothing to do with it."

Reuter.

With only minor amendments, the Bill was then put before the Legislative Council by the Financial Secretary again when he moved that it be read a third time.

The Hon. Mr. T. N. Chau asked for a Division and, as already noted, only he, Dr. S. N. Chau and Mr. Leo d'Almeida voted. The Bill was then read a third time.

His Excellency the Governor then wound up the debate.

The Financial Secretary then moved that the Bill be considered clause by clause in Committee. Having passed through committee

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